

EXHIBIT B

DUANE MORRIS LLP
1540 Broadway
New York, NY 10036-4086
Telephone: 212-692-1000

and

Paul D. Moore, Esq.
Jeffrey D. Sternklar, Esq.
Kara M. Zaleskas, Esq.
DUANE MORRIS LLP
470 Atlantic Avenue, Suite 500
Boston, Massachusetts 02210-2600
Telephone: 857-488-4200

Attorneys for Plymouth Rubber Company, LLC

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

DELPHI CORPORATION, *et al.*,

Debtors.

Chapter 11

Case No. 05-44481 (RDD)

(Jointly Administered)

**DECLARATION OF STEPHEN COLLINS IN SUPPORT OF MOTION OF
PLYMOUTH RUBBER COMPANY, LLC FOR RELIEF RELATING TO
THE ADMINISTRATIVE CLAIMS BAR DATE**

I, STEPHEN COLLINS, hereby depose and state as follows under the pains and penalties of perjury:

1. I am a former employee of Plymouth Rubber Company, LLC (“Plymouth Rubber”) and I am currently assisting in the winding up of Plymouth Rubber’s affairs. I submit this Declaration in support of Plymouth Rubber’s motion seeking relief relating to the administrative claims bar date (the “Administrative Claim Relief Motion”), filed contemporaneously herewith in the above-captioned bankruptcy case of Delphi Corporation and

its debtor affiliates (collectively, the "Debtors"). I have personal knowledge of all facts stated in this Declaration, except as otherwise stated or for those facts stated upon information and belief, and, as to those facts, I believe them to be true and correct.

2. Beginning in late 2008, Plymouth Rubber was experiencing financial difficulties and, as a result, the decision was made to shut down its operations and to lay off its employees. In October, 2008, Plymouth Rubber provided notices to its employees that they would be laid off.

3. Effective January 1, 2009, I began providing consulting services to assist in the winding up of Plymouth Rubber's business affairs. In this capacity, I reported to Versa Capital Management, Inc. ("Versa"), which manages the funds which indirectly own the equity interests in Plymouth Rubber. . On information and belief, because Versa is headquartered in Pennsylvania, Versa determined that it needed some contact persons located in Massachusetts to attend to ministerial tasks associated with winding up the company, such as forwarding mail and responding to, or otherwise directing, inquiries regarding the status of company.

4. In late February, in connection with the departure of additional Plymouth Rubber employees, Mr. Randall Schultz, an Operating Principal with Versa, asked me to continue to assist with the wind down as a consultant on a full time basis for the following couple of months, and on a part time basis thereafter.

5. In or around May, 2009, Plymouth Rubber terminated its lease at 500 Turnpike Street, Canton, Massachusetts, and Plymouth Rubber notified the post office to forward all of the mail addressed to Plymouth Rubber at 500 Turnpike Street to Post Office Box 358, Canton, Massachusetts. An affiliate of Versa is the owner of Post Office Box 358, and all of the mail delivered to that post office box is sorted and left for me to review at 275 Turnpike Street,

Canton, Massachusetts (the "Wind-Down Office"). That same affiliate of Versa leases office space at the Wind-Down Office, where Plymouth Rubber is permitted to store business documents and office equipment that may be necessary in addressing the remaining business responsibilities of the company. I visit the Wind-Down Office once or twice a week to work on the winding up activities, and usually, during one of the weekly visits, review the mail that had been delivered to Plymouth Rubber and, when appropriate, forward it to Mr. Schultz.

6. On July 9, 2009, I collected the notices that had been delivered to Plymouth Rubber since my last mail review, including three notices sent to Plymouth Rubber from Kurtzman Carson Consultants, LLC. On July 10, 2009, I placed the notices in an envelope and delivered them to Mr. Schultz by first class mail.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Dated: July ___, 2009

Steph E. Coll

Stephen Collins